

IN RE: Joint Application of Verizon Long Distance) ORDER APPROVING
LLC and Verizon Enterprise Solutions LLC) PLAN OF
for Approval of a Plan of Reorganization) REORGANIZATION

As stated in the Application, VLD and VES are affiliates wholly owned by Verizon New York, Inc., which in turn is ultimately owned by Verizon Communications, Inc. Following the planned merger, the surviving entity will be Verizon Long Distance, LLC. VLD will remain a wholly owned subsidiary of the same single-member, Verizon New York, Inc. According to Joint Applicants, the transaction will not result in a change of the affected customers' rates, terms, and conditions for their regulated services, except that those customers who were previously served by VES will be served by VLD following the merger.

VES's tariffs will be withdrawn upon consummation of the merger and services that were provided under tariffs filed by VES before the merger will be available under VLD tariffs, which VLD will revise as necessary. VES's customers will be sent notices of the planned change in providers on September 1, 2014. The notices will inform VES's customers that they have the right to select any available provider for regional toll and long distance services, and that they may choose to switch to another carrier at any time before or after the merger. VES will not assess any carrier change charge or fees on its customers if they choose to change to another carrier before the merger.

Joint Applicants further provide that the proposed transaction will help simplify and streamline the internal structure of affiliated Verizon entities by reducing the unnecessary administrative costs and burdens of maintaining two different entities, when one can suffice to serve customers with the same services. Additionally, they maintain that the reorganization will not diminish any of the financial, managerial, or technical resources of the resulting entity providing telecommunications services.

The Office of Regulatory Staff (“ORS”) has reviewed this matter and does not object to the merger. However, ORS recommends that VLD notify the Commission and ORS within thirty (30) days of the effective date of the merger and condition approval on the satisfaction of any regulatory obligations of both entities, such as filing gross receipts reports and universal service fund contribution worksheets.

We find that the above merger is in the public interest.

IT IS THEREFORE ORDERED:

Based on the above information, the merger of Verizon Long Distance, LLC and Verizon Enterprise Solutions, LLC, with Verizon Long Distance, LLC as the surviving entity, is approved. VES's tariff will be withdrawn on consummation of the merger, and VLD shall notify the Commission and ORS within thirty (30) days of the effective date of the merger. Approval of this merger is contingent upon VLD satisfying the regulatory obligations of both entities.

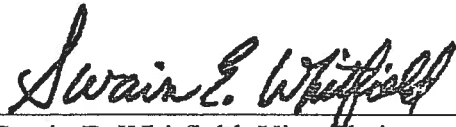
This Order shall remain in full force and effect until further order of the Commission.

BY ORDER OF THE COMMISSION:



Nikiya Han, Chairman

ATTEST:



Swain E. Whitfield, Vice Chairman
(SEAL)